

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Hamilton Southeastern Schools (3005)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$7,880,249	\$8,125,964	\$8,185,880	\$8,693,859	2.49%	6.21%
Non - Certified Salaries	120	\$3,561,368	\$3,628,407	\$3,680,446	\$3,807,645	1.69%	3.46%
Group Health Insurance	222	\$2,312,115	\$2,347,036	\$2,370,201	\$2,411,961	1.06%	1.76%
Social Security Certified	212	\$582,364	\$601,376	\$600,666	\$634,295	2.16%	5.60%
Other Employee Benefits	241 - 290	\$442,776	\$473,950	\$513,422	\$543,810	5.27%	5.92%
Teacher Retirement Fund, After 7-1-95	216	\$455,864	\$471,634	\$473,073	\$504,138	2.55%	6.57%
Public Employees Retirement Fund	214	\$337,275	\$384,895	\$434,496	\$464,416	8.33%	6.89%
Social Security Noncertified	211	\$256,213	\$261,719	\$269,664	\$283,721	2.58%	5.21%
Teacher Retirement Fund, Prior to 7-1-95	215	\$234,958	\$243,535	\$244,698	\$258,493	2.42%	5.64%
Operational Supplies	611	\$267,943	\$247,654	\$158,191	\$179,192	-9.57%	13.28%
Pre-2008 Object Code - Temporary Salaries	130	\$81,399	\$81,418	\$99,585	\$120,694	10.35%	21.20%
Group Life Insurance	221	\$39,055	\$36,278	\$40,927	\$46,251	4.32%	13.01%
Miscellaneous Objects	876 - 899	\$0	\$0	\$5,912	\$38,221	NA	546.50%
Other Professional and Technical Services	319	\$14,901	\$17,517	\$18,935	\$17,190	3.64%	-9.22%
Travel	580	\$9,874	\$7,265	\$7,687	\$7,219	-7.53%	-6.09%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$1,392	\$0	NA	-100.00%
<b>Student Instructional Support Total</b>		<b>\$16,476,355</b>	<b>\$16,928,647</b>	<b>\$17,105,174</b>	<b>\$18,011,105</b>	<b>2.25%</b>	<b>5.30%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$56,919,965	\$58,885,400	\$59,221,010	\$62,651,651	2.43%	5.79%
Group Health Insurance	222	\$12,543,679	\$12,776,482	\$13,055,810	\$13,418,071	1.70%	2.77%
Non - Certified Salaries	120	\$5,312,834	\$5,250,814	\$5,422,560	\$5,798,506	2.21%	6.93%
Other Technology Hardware	746	\$1,912,965	\$1,789,277	\$3,080,468	\$4,714,568	25.29%	53.05%
Social Security Certified	212	\$4,134,554	\$4,277,602	\$4,298,054	\$4,547,409	2.41%	5.80%
Teacher Retirement Fund, After 7-1-95	216	\$3,449,594	\$3,643,171	\$3,731,540	\$4,016,907	3.88%	7.65%
Other Employee Benefits	241 - 290	\$2,460,917	\$2,586,170	\$2,773,534	\$2,965,894	4.78%	6.94%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,713,545	\$1,775,055	\$1,782,535	\$1,884,021	2.40%	5.69%
Connectivity	744	\$251,850	\$1,951,706	\$1,656,587	\$1,870,064	65.07%	12.89%
Other Professional and Technical Services	319	\$860,558	\$910,514	\$1,141,655	\$1,368,378	12.29%	19.86%
Textbooks	630	\$1,845,604	\$216,774	\$172,734	\$1,072,210	-12.70%	520.73%
Pre-2008 Object Code - Temporary Salaries	130	\$960,971	\$1,052,792	\$932,179	\$1,014,337	1.36%	8.81%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Hamilton Southeastern Schools (3005)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Operational Supplies	611	\$710,343	\$535,323	\$551,741	\$974,327	8.22%	76.59%
Public Employees Retirement Fund	214	\$547,582	\$617,611	\$668,033	\$739,993	7.82%	10.77%
Content	747	\$563,803	\$751,353	\$490,183	\$600,029	1.57%	22.41%
Social Security Noncertified	211	\$462,188	\$460,464	\$466,040	\$504,349	2.21%	8.22%
Transfer Tuition to Other School Corps Within State	561	\$424,387	\$427,043	\$279,250	\$388,500	-2.18%	39.12%
Computer Hardware	741	\$0	\$16,881	\$40,411	\$314,525	NA	678.31%
Group Life Insurance	221	\$223,569	\$230,022	\$232,599	\$253,815	3.22%	9.12%
Other Purchased Services	593	\$75,411	\$72,620	\$73,167	\$116,399	11.46%	59.09%
Travel	580	\$47,261	\$55,831	\$89,454	\$82,595	14.98%	-7.67%
Miscellaneous Objects	876 - 899	\$26,218	\$12,120	\$28,637	\$20,089	-6.44%	-29.85%
Professional Development	748	\$1,125	\$2,319	\$3,488	\$14,749	90.28%	322.81%
Equipment	730	\$2,439	\$40	\$17,450	\$7,330	31.67%	-57.99%
Other Supplies and Materials	615, 660 - 689	\$3,401	\$6,310	\$3,431	\$6,275	16.55%	82.89%
Library Books	640	\$16,537	\$14,770	\$6,989	\$4,391	-28.21%	-37.16%
Periodicals	650	\$16,542	\$754	\$137	\$145	-69.39%	6.00%
Dues and Fees	810	\$1,550	\$1,727	\$1,100	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$37	\$0	\$1,606	\$0	-100.00%	-100.00%
Telecommunications Equipment	745	\$41,373	\$11,264	\$1,571	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$0	\$10,011	\$25,015	\$0	NA	-100.00%

<b>Student Academic Achievement Total</b>		<b>\$95,530,802</b>	<b>\$98,342,221</b>	<b>\$100,248,968</b>	<b>\$109,349,530</b>	<b>3.44%</b>	<b>9.08%</b>
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**Overhead and Operational**

Non - Certified Salaries	120	\$12,460,452	\$12,071,995	\$12,053,795	\$12,494,240	0.07%	3.65%
Vehicles	731	\$2,369,365	\$2,091,195	\$2,058,603	\$6,543,834	28.91%	217.88%
Food Purchases	614	\$4,206,024	\$4,075,987	\$4,364,778	\$4,644,452	2.51%	6.41%
Light and Power - Other Than Heating and Cooling	625	\$4,167,230	\$4,428,239	\$4,334,596	\$4,295,720	0.76%	-0.90%
Group Health Insurance	222	\$3,982,977	\$4,092,644	\$4,020,988	\$4,177,727	1.20%	3.90%
Repairs and Maintenance Services	430	\$3,143,884	\$2,816,444	\$2,856,176	\$3,089,733	-0.43%	8.18%
Other Professional and Technical Services	319	\$698,728	\$1,337,958	\$1,831,257	\$2,493,323	37.44%	36.15%
Operational Supplies	611	\$1,754,120	\$1,849,506	\$1,866,123	\$1,965,200	2.88%	5.31%
Public Employees Retirement Fund	214	\$1,214,685	\$1,324,139	\$1,434,209	\$1,508,182	5.56%	5.16%
Gasoline and Lubricants	613	\$1,534,481	\$1,720,104	\$1,375,681	\$1,253,884	-4.92%	-8.85%
Insurance	520	\$867,022	\$1,122,625	\$474,899	\$985,443	3.25%	107.51%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Hamilton Southeastern Schools (3005)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Water and Sewage	411	\$803,888	\$812,593	\$831,868	\$945,118	4.13%	13.61%
Social Security Noncertified	211	\$896,990	\$865,883	\$865,771	\$895,890	-0.03%	3.48%
Workers Compensation Insurance	225	\$508,314	\$563,260	\$630,034	\$666,399	7.00%	5.77%
Certified Salaries	110	\$570,839	\$924,357	\$456,549	\$611,312	1.73%	33.90%
Telephone	531	\$177,286	\$237,993	\$416,744	\$478,115	28.15%	14.73%
Other Employee Benefits	241 - 290	\$353,882	\$383,959	\$377,125	\$404,376	3.39%	7.23%
Pre-2008 Object Code - Temporary Salaries	130	\$224,388	\$249,120	\$212,944	\$191,220	-3.92%	-10.20%
Board of Education Services	318	\$115,860	\$149,432	\$217,108	\$145,148	5.80%	-33.14%
Removal of Refuse and Garbage	412	\$125,430	\$127,629	\$125,788	\$143,923	3.50%	14.42%
Tires and Repairs	612	\$94,989	\$84,125	\$77,174	\$106,095	2.80%	37.47%
Severance/Early Retirement Pay	213	\$308,977	\$266,720	\$137,421	\$94,589	-25.62%	-31.17%
Equipment	730	\$84,866	\$79,200	\$88,863	\$79,993	-1.47%	-9.98%
Social Security Certified	212	\$48,905	\$65,573	\$40,760	\$48,104	-0.41%	18.02%
Teacher Retirement Fund, After 7-1-95	216	\$27,574	\$50,160	\$32,278	\$45,783	13.51%	41.84%
Group Life Insurance	221	\$36,208	\$37,976	\$32,864	\$39,148	1.97%	19.12%
Travel	580	\$20,763	\$18,550	\$14,868	\$24,822	4.56%	66.95%
Dues and Fees	810	\$16,964	\$11,489	\$16,448	\$24,760	9.92%	50.53%
Teacher Retirement Fund, Prior to 7-1-95	215	\$17,072	\$26,152	\$13,691	\$18,346	1.82%	34.00%
Miscellaneous Objects	876 - 899	\$165,156	\$60,416	\$18,307	\$16,911	-43.43%	-7.62%
Unemployment Insurance	230	\$39,773	\$32,107	\$7,760	\$16,786	-19.40%	116.31%
Other Purchased Property Services	490 - 499	\$6,048	\$6,124	\$7,439	\$6,407	1.45%	-13.87%
Official Bond Premiums	525	\$11,122	\$5,676	\$5,652	\$5,561	-15.91%	-1.61%
Bank Service Charges	871	\$42,861	\$34,681	\$11,355	\$3,980	-44.80%	-64.95%
Advertising	540	\$5,196	\$6,937	\$2,533	\$3,924	-6.78%	54.91%
Other Purchased Services	593	\$4,288	\$2,091	\$2,215	\$2,365	-13.82%	6.77%
Periodicals	650	\$805	\$318	\$341	\$740	-2.06%	117.45%
Student Transportation Services	510	\$1,803	\$127	\$5,553	\$0	-100.00%	-100.00%
Terminal Leave	125	\$14,654	\$3,076	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$96	\$0	\$0	NA	NA

<b>Overhead and Operational Total</b>		<b>\$41,123,869</b>	<b>\$42,036,659</b>	<b>\$41,320,559</b>	<b>\$48,471,554</b>	<b>4.20%</b>	<b>17.31%</b>
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**Non Operational**

Buildings	720	\$37,073,793	\$37,333,257	\$29,510,372	\$37,438,672	0.25%	26.87%
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**Hamilton Southeastern Schools (3005)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Redemption of Principal	831	\$2,582,568	\$2,577,712	\$2,735,488	\$3,718,222	9.54%	35.93%
Pre-2008 Object Code - Temporary Salaries	130	\$644,773	\$564,982	\$584,296	\$706,550	2.31%	20.92%
Equipment	730	\$484,597	\$351,030	\$275,174	\$703,129	9.75%	155.52%
Non - Certified Salaries	120	\$512,955	\$493,169	\$431,803	\$485,393	-1.37%	12.41%
Other Professional and Technical Services	319	\$1,450,947	\$1,956,040	\$632,514	\$438,727	-25.85%	-30.64%
Connectivity	744	\$934,160	\$84,323	\$77,593	\$120,560	-40.06%	55.38%
Content	747	\$300,088	\$93,874	\$80,343	\$99,603	-24.10%	23.97%
Group Health Insurance	222	\$103,588	\$100,526	\$87,599	\$92,366	-2.83%	5.44%
Public Employees Retirement Fund	214	\$73,222	\$77,334	\$75,798	\$83,191	3.24%	9.75%
Social Security Noncertified	211	\$77,866	\$71,023	\$67,669	\$79,916	0.65%	18.10%
Rentals	440	\$47,309	\$63,866	\$38,019	\$70,102	10.33%	84.39%
Other Technology Hardware	746	\$487,118	\$22,688	\$100,446	\$52,712	-42.65%	-47.52%
Equipment Purchase over the LEA's Cap. Threshold	735	\$5,675	\$0	\$10,893	\$45,538	68.31%	318.05%
Other Employee Benefits	241 - 290	\$23,993	\$22,556	\$21,035	\$18,758	-5.97%	-10.82%
Seldom or Non-Recurring Purchases	873	\$7,097	\$13,784	\$189	\$10,000	8.95%	5191.01%
Social Security Certified	212	\$8,515	\$7,788	\$7,942	\$8,885	1.07%	11.87%
Teacher Retirement Fund, After 7-1-95	216	\$7,899	\$7,770	\$7,331	\$8,418	1.60%	14.82%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,611	\$3,484	\$3,334	\$3,532	-0.55%	5.95%
Computer Hardware	741	\$154,123	\$58,198	\$0	\$3,261	-61.86%	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$2,000	\$533	NA	-73.37%
Operational Supplies	611	\$1,853	\$1,304	\$0	\$400	-31.84%	NA
Wireless Equipment	743	\$142,551	\$0	\$0	\$0	-100.00%	NA
Improvements Other Than Buildings	715	\$66,900	\$89,298	\$0	\$0	-100.00%	NA
Professional Development	748	\$14,356	\$4,528	\$3,850	\$0	-100.00%	-100.00%
Other Supplies and Materials	615, 660 - 689	\$1,000	\$0	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$24,625	\$292	\$0	\$0	-100.00%	NA
<b>Non Operational Total</b>		<b>\$45,235,183</b>	<b>\$43,998,824</b>	<b>\$34,753,689</b>	<b>\$44,188,468</b>	<b>-0.58%</b>	<b>27.15%</b>
<b>Grand Total</b>		<b>\$198,366,209</b>	<b>\$201,306,351</b>	<b>\$193,428,389</b>	<b>\$220,020,657</b>	<b>2.62%</b>	<b>13.75%</b>